

REMARKS/ARGUMENTS

Claims 11-14 and 20 stand allowed, claims 19, 21 and 22 indicated as containing allowable subject matter but objected to and claims 1-4, 6-10 and 15-18 stand rejected in the outstanding Official Action. Claims 1 and 15-18 have been cancelled without prejudice and claims 2-4, 6-9, 19, 21 and 22 have been amended. Therefore, claims 2-4, 6-14 and 19-22 are the only claims remaining in this application.

Claims 1-4, 6-10 and 15-18 stand rejected under the provisions of 35 USC §102(e) as being anticipated by Vadivelu (U.S. Patent 6,629,001). Claim 1 has been cancelled without prejudice and the dependency of claims 2-4 and 7-10 amended to depend from claim 6.

Claim 6 is currently amended to recite that there are "at least two channels." As appreciated by the Examiner, the Vadivelu reference deals with only fixed sampling rate audio signals ("the AC '97 analog component performs fixed 48K sample rate digital-to-analog and analog-to-digital conversions . . ." (Column 1, lines 24-30) and thus can have only one channel. As a result of Vadivelu's fixed sampling rate, the system cannot deal with different sampling rates easily.

The invention of claim 6 specifies at least two channels and has data items relating to data elements having different sampling rates being stored in the respective data buffers of different channels (since there are at least two channels now specified). Each channel is thus simplified because it only needs to deal with data items at a single sampling rate and still enables the controller as a whole to deal with different sampling rates by providing that respective different channels are arranged as recited in the claim. Thus, the claim 6 invention simplifies the

operation over that of Vadivelu and especially when the processing of varying sampling rate audio signals is required.

As a result of the above, Applicant's amended independent claim 6 is believed to clearly distinguish over the Vadivelu patent and any further thereunder under 35 USC §102 or §103 is respectfully traversed. Claims 2-4 and 7-10 have been amended to all ultimately depend from claim 6 and are therefore believed patentable over Vadivelu.

The Examiner's indicate allowance of claims 11-14 and 20 is very much appreciated. The Examiner's indication of allowability of claims 19, 21 and 22 if rewritten in independent form is appreciated and each of these claims has been so amended. Thus, claims 2-4 and 6-10 are all believed allowable, as they require two channels capable of having different sampling rates as set out in claim 6 and as not disclosed or obvious in view of the Vadivelu reference. Claims 10-14 and 20 have been allowed and rejected claims 15-18 cancelled without prejudice. Claims 19, 21 and 22 have been rewritten as suggested by the Examiner incorporating all the limitations of former independent claim 1 and dependent claim 9, from which they depended. As a result, all remaining pending claims are believed to be in condition for allowance.

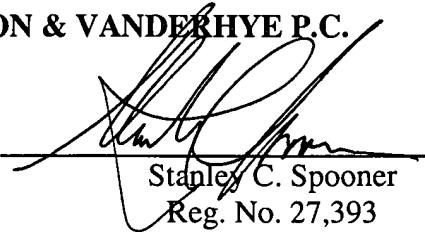
Having responded to all objections and rejections set forth in the outstanding Official Action, it is submitted that claims 2-4, 6-14 and 19-22 are in condition for allowance and notice to that effect is respectfully solicited. In the event the Examiner is of the opinion that a brief telephone or personal interview will facilitate allowance of these claims, he is respectfully requested to contact Applicant's undersigned representative.

MCHALE
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Respectfully submitted,

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